

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.3548/Del/2023
Assessment Year: 2016-17

Pankaj Gupta,
C-56A/27, Sector-62,
Industrial Area,
Noida (UP) – 201 301.

Vs ITO,
Ward-5(2)(4),
Gautam Budh Nagar,
Noida.

PAN: AEPPG2842B

(Appellant)

(Respondent)

Assessee by	: None
Revenue by	: Shri Sanjay Kumar, Sr. DR
Date of Hearing	: 08.10.2024
Date of Pronouncement	: 16.10.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 12.10.2023 of the National Faceless Appeal Centre (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal No.CIT(A), Noida-1/10682/2018-19 arising out of the appeal before it against the order dated 17.12.2018 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the ITO, Ward-5(2) (4), Noida (hereinafter referred to as the Ld. AO).

2. None has appeared for the assessee when the case was called for hearing. The record shows that on 30th January, 2024, 5th March, 2024, 13th May, 2024 and 16th July, 2024, none has appeared for the assessee and requests were received through e-mails on account of non-availability of the Id. AR of the assessee for various reasons. Further, no request is received for adjournment and none has appeared for the assessee. There appears to be no justification to adjourn the matter.

3. On going through the material before us and submissions of Ld. DR, we find that the assessee has raised a ground No.3 that the assessee was not given an opportunity of personal hearing though the same was requested vide submissions dated 23.04.2023. We find that the Id.CIT(A) has mentioned of the fact that when notices were issued, the assessee had responded on 12.01.2021 and 26.04.2023 and even the submissions have been reproduced in impugned order. But, whatever submissions were made have been discarded on the basis that the assessee has not furnished any documentary evidence to substantiate the claim, whereas in the submissions the assessee had mentioned about filing of the relevant evidences.

4. Therefore, we are of the considered view that if not convinced, the Id. CIT(A) who is having coterminous powers of the AO could have asked specific documentary evidences. Furthermore, as the assessee was seeking an

opportunity of personal hearing that all the more required letting the assessee know what documentary evidences would have substantiated the claim further.

5. In the light of the aforesaid, we are inclined to sustain ground No.3. The appeal of the assessee is allowed for statistical purposes. The issue on merits are restored to the file of the CIT(A), to give an opportunity of personal hearing to the assessee to substantiate the claim and decide the issue afresh.

Order pronounced in the open court on 16.10.2024.

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: October, 2024.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi